

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH
CENTRAL DIVISION

STEPHEN D. MURPHY and PATRICIA R.
MURPHY, *Sui Juris*, each a natural person,

Plaintiffs,

vs.

RONALD A. MARKER, JR., et al.,

Defendants.

ORDER ADOPTING REPORT AND
RECOMMENDATION

Case No. 2:05-CV-589 TS

On July 12, 2005, Plaintiffs, proceeding *pro se*, filed a Motion to Quash IRS Summons.¹ Plaintiffs later filed an Amended Motion.² This case was subsequently referred to the magistrate judge under 28 U.S.C. § 636(b)(1)(A). The United States responded by filing a Motion for Summary Denial of Petition to Quash and for Enforcement of Internal Revenue Service Summonses.³ In response to the Amended Motion to Quash, the United States filed its Motion to Dismiss Amendment and Petition to Enforce Summonses Served Upon Weekend Productions

¹Docket No. 1.

²Docket No. 10.

³Docket Nos. 7 and 8.

and Belcro Media Ministry.⁴ Plaintiffs failed to respond to either of the United States' Motions to Dismiss and the Magistrate Judge set the matter for hearing. At the hearing, the United States argued its Motions to Dismiss and Petitions to Enforce. In response, Plaintiffs read a statement into the record stating that they wanted to withdraw their Petition and its amendment and no longer sought to quash the summonses. Plaintiffs also stated that they had recently filed tax returns for several tax years with the IRS. The United States moved again for enforcement of the summonses, regardless of the withdrawal of the petition to quash those summonses.

This matter is before the Court for consideration of the Magistrate Judge's Report and Recommendation,⁵ which was issued on March 2, 2006. The Magistrate Judge recommends that Plaintiff's oral motion to withdraw their Amended Petition be granted, that the United States' Motion to Dismiss be granted, and the summonses issued to Washington Mutual Bank, F.A., Merrill Lynch Trust Company FSB, Weekend Productions, and Belcro Media Ministry be enforced.

Pursuant to 28 U.S.C. § 636(b), a party has 10 days from their receipt of the Report and Recommendation to file an objection, and Plaintiffs have not done so. The Court has considered the pleadings in the file and the Report and Recommendation. It is therefore

ORDERED that the Magistrate Judge's March 2, 2006 Report and Recommendation (Docket No. 19) is ADOPTED IN FULL. It is further

ORDERED that Plaintiff's oral motion to withdraw their Petition and its amendment is GRANTED. It is further

⁴Docket No. 13.

⁵Docket No. 19.

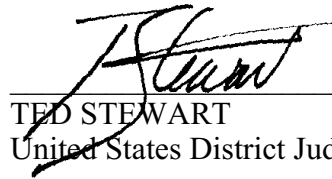
ORDERED that the United States' Motions for Summary Denial of Petition to Quash (Docket Nos. 7 and 13) is GRANTED. It is further

ORDERED that the United States' Motion to Enforce the Summonses Served Upon Washington Mutual Bank, F.A., Merrill Lynch Trust Company FSB, Weekend Productions, and Belcro Media Ministry (Docket Nos. 8 and 13) is GRANTED. It is further

ORDERED, ADJUDGED AND DECREED that the above-entitled case is DISMISSED. The Clerk of Court is ordered to close this case forthwith.

DATED this 30th day of March, 2006.

BY THE COURT:

A handwritten signature in black ink, appearing to read "T. Stewart", is written over a horizontal line.

TED STEWART
United States District Judge